

FYE 2009 Review - Annual Financial Report

School District: Marion County
 Audit Firm Name: White and Company, PSC
 Date: 2/3/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,869,718.05	5,934,805.36	-65,087.31	6,027,268.00	-92,462.64	Classification difference between audit and AFR
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,982,527.06	-3,982,527.06	0.00	3,982,527.06	
Revenue (State) - 3XXX (Not 3900)	13,183,486.09	13,227,902.86	-44,416.77	17,210,431.00	-3,982,528.14	
Revenue (Federal) - 4XXX	82,444.69	90,012.90	-7,568.21	90,013.00	-0.10	
Total Revenues	19,135,648.83	23,235,248.18	-4,099,599.35	23,327,712.00	-92,463.82	
Expenditures-Not including Transfers Out or On Behalf	18,519,463.65	18,589,601.46	-70,137.81	22,425,892.00	-3,836,290.54	Difference of \$146,237 is function 5100 included as expenditure by review program and transfer out by audit.
Expenditures-On Behalf	0.00	3,982,527.06	-3,982,527.06	0.00	3,982,527.06	
Total Expenditures	18,519,463.65	22,572,128.52	-4,052,664.87	22,425,892.00	146,236.52	
Excess (Deficiency) of Revenues Over Expenditures	616,185.18	663,119.66	-46,934.48	901,820.00	-238,700.34	
Other Financing Sources - Not Transfers In	92,464.02	92,464.02	0.00	0.00	92,464.02	Classification difference between audit and AFR
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	60,989.00	60,989.00	0.00	207,226.00	-146,237.00	Difference of \$146,237 is function 5100 included as expenditure by review program and transfer out by audit.
Total Other Financing Sources, Uses and Transfers	31,475.02	31,475.02	0.00	-207,226.00	238,701.02	
Net Change in Fund Balance	647,660.20	694,594.68	-46,934.48	694,594.00	0.68	
Beginning Fund Balance - July 1	2,316,345.21	2,316,345.21	0.00	2,647,539.00	-331,193.79	Difference is to be determined
Ending Balance - June 30	2,964,005.41	3,010,939.89	-46,934.48	3,342,133.00	-331,193.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,982,527.06	-3,982,527.06	0.00	3,982,527.06	On behalf payments are not reported seperately in the audit.
On-Behalf Expenditures by Fund	0.00	3,982,527.06	-3,982,527.06	0.00	3,982,527.06	On behalf payments are not reported seperately in the audit.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	36,838.35	36,838.35	0.00	36,838.00	0.35	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	988,004.52	988,004.52	0.00	988,005.00	-0.48	
Revenue (Federal) – 4XXX	1,992,580.45	1,992,580.45	0.00	1,992,580.00	0.45	
Total Revenues	3,017,423.32	3,017,423.32	0.00	3,017,423.00	0.32	
Expenditures-Not including Transfers Out and not 0280	3,078,412.32	3,078,412.32	0.00	3,078,412.00	0.32	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,078,412.32	3,078,412.32	0.00	3,078,412.00	0.32	
Excess (Deficiency) of Revenues Over Expenditures	-60,989.00	-60,989.00	0.00	-60,989.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	60,989.00	60,989.00	0.00	60,989.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	60,989.00	60,989.00	0.00	60,989.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	285,150.00	285,150.00	0.00	285,150.00	0.00	
Total Revenues	285,150.00	285,150.00	0.00	285,150.00	0.00	
Expenditures-Not including Transfers Out	164,311.17	164,311.17	0.00	164,311.00	0.17	
Total Expenditures	164,311.17	164,311.17	0.00	164,311.00	0.17	
Excess (Deficiency) of Revenues Over Expenditures	120,838.83	120,838.83	0.00	120,839.00	-0.17	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	120,838.83	120,838.83	0.00	120,839.00	-0.17	
Beginning Fund Balance - July 1	55,386.64	55,386.64	0.00	55,386.00	0.64	
Ending Balance - June 30	176,225.47	176,225.47	0.00	176,225.00	0.47	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	524,159.00	524,159.00	0.00	524,159.00	0.00	
Revenue (State) – 3XXX	492,400.00	492,400.00	0.00	492,400.00	0.00	
Total Revenues	1,016,559.00	1,016,559.00	0.00	1,016,559.00	0.00	
Expenditures-Not including Transfers Out	1,037,452.90	1,037,452.90	0.00	0.00	1,037,452.90	Function 5100 reported as expenditures per review program , but as transfer out per audit
Total Expenditures	1,037,452.90	1,037,452.90	0.00	0.00	1,037,452.90	
Excess (Deficiency) of Revenues Over Expenditures	-20,893.90	-20,893.90	0.00	1,016,559.00	-1,037,452.90	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	1,037,453.00	-1,037,453.00	Function 5100 reported as expenditures per review program , but as transfer out per audit
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-1,037,453.00	1,037,453.00	
Net Change in Fund Balance	-20,893.90	-20,893.90	0.00	-20,894.00	0.10	
Beginning Fund Balance - July 1	103,566.72	103,566.72	0.00	103,567.00	-0.28	
Ending Balance - June 30	82,672.82	82,672.82	0.00	82,673.00	-0.18	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	177,622.75	207,688.85	-30,066.10	207,689.00	-0.15	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	177,622.75	207,688.85	-30,066.10	207,689.00	-0.15	
Excess (Deficiency) of Revenues Over Expenditures	-177,622.75	-207,688.85	30,066.10	-207,689.00	0.15	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-177,622.75	-207,688.85	30,066.10	-207,689.00	0.15	
Beginning Fund Balance - July 1	0.00	0.00	0.00	2,436.00	-2,436.00	Difference is to be determined
Ending Balance - June 30	-177,622.75	-207,688.85	30,066.10	-205,253.00	-2,435.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	542.00	-542.00	Debt service fund is not recorded in MUNIS
Revenue State (3XXX)	0.00	0.00	0.00	661,139.00	-661,139.00	
Total Revenues	0.00	0.00	0.00	661,681.00	-661,681.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	4,824,330.00	-4,824,330.00	
Total Expenditures	0.00	0.00	0.00	4,824,330.00	-4,824,330.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-4,162,649.00	4,162,649.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	2,982,137.00	-2,982,137.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	1,183,690.00	-1,183,690.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	4,165,827.00	-4,165,827.00	
Net Change in Fund Balance	0.00	0.00	0.00	3,178.00	-3,178.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	17,814.00	-17,814.00	
Ending Balance - June 30	0.00	0.00	0.00	20,992.00	-20,992.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	23,454,781.15	27,554,380.50	-4,099,599.35	28,308,525.00	-754,144.50	Differences are explained above
Total Expenditures - Governmental Funds	22,977,262.79	27,059,993.76	-4,082,730.97	30,700,634.00	-3,640,640.24	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	477,518.36	494,386.74	-16,868.38	-2,392,109.00	2,886,495.74	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	92,464.02	92,464.02	0.00	2,982,137.00	-2,889,672.98	
Net Change in Fund Balance - Governmental Funds	569,982.38	586,850.76	-16,868.38	590,028.00	-3,177.24	
Beginning Fund Balance - July 1 - Governmental Funds	2,475,298.57	2,475,298.57	0.00	2,826,742.00	-351,443.43	
Ending Fund Balance - June 30 - Governmental Funds	3,045,280.95	3,062,149.33	-16,868.38	3,416,770.00	-354,620.67	
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	745,377.45	729,435.45	15,942.00	729,435.00	0.45	
Total Operating Revenues	745,377.45	729,435.45	15,942.00	729,435.00	0.45	
Expenditures-Not including Transfers Out or On-behalf	1,680,957.14	1,788,753.78	-107,796.64	2,180,061.00	-391,307.22	Difference of \$12,114 is purchase of capital assets
Expenditures-On Behalf	0.00	403,421.54	-403,421.54	0.00	403,421.54	
Expenditures - Depreciation Only (Fund 81)	0.00	38,946.08	-38,946.08	38,946.00	0.08	
Total Operating Expenses	1,680,957.14	2,231,121.40	-550,164.26	2,219,007.00	12,114.40	
Operating Income (Loss)	-935,579.69	-1,501,685.95	566,106.26	-1,489,572.00	-12,113.95	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,017.13	1,017.13	0.00	1,017.00	0.13	
Revenue (State) – 3XXX	19,685.00	19,685.00	0.00	423,107.00	-403,422.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	403,421.54	-403,421.54	0.00	403,421.54	
Donated Commodities – 4550	0.00	88,419.00	-88,419.00	88,419.00	0.00	
Revenue (Federal) - 4XXX, not 4550	976,579.00	1,000,644.52	-24,065.52	1,000,645.00	-0.48	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	997,281.13	1,513,187.19	-515,906.06	1,513,188.00	-0.81	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	61,701.44	11,501.24	50,200.20	23,616.00	-12,114.76	
Beginning Net Assets - July 1	9,757.39	9,757.39	0.00	20,848.00	-11,090.61	Fund 51 - balance per prior year audit - difference to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	314,876.00	-314,876.00	Fund 81 - balance per prior year audit - difference to be determined
Fund 51 and 81 Ending Net Assets - June 30	71,458.83	21,258.63	50,200.20	359,340.00	-338,081.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	745,377.45	729,435.45	15,942.00	729,435.00	0.45	
Total Operating Expenses - Proprietary Funds	1,680,957.14	2,231,121.40	-550,164.26	2,219,007.00	12,114.40	
Operating Income (Loss) - Proprietary Funds	-935,579.69	-1,501,685.95	566,106.26	-1,489,572.00	-12,113.95	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	997,281.13	1,513,187.19	-515,906.06	1,513,188.00	-0.81	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	61,701.44	11,501.24	50,200.20	23,616.00	-12,114.76	
Net Assets, July 1, 2008 - Proprietary Funds	9,757.39	9,757.39	0.00	335,724.00	-325,966.61	
Net Assets, June 30, 2009 - Proprietary Funds	71,458.83	21,258.63	50,200.20	359,340.00	-338,081.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	-24,156.00	24,156.00	Private Purpose Trust Funds - Not recorded in MUNIS
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	-24,156.00	24,156.00	
Deductions	0.00	0.00	0.00	8,567.00	-8,567.00	
Total Deductions	0.00	0.00	0.00	8,567.00	-8,567.00	
Change in Net Assets	0.00	0.00	0.00	-32,723.00	32,723.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	159,438.00	-159,438.00	
Ending Net Assets - June 30	0.00	0.00	0.00	126,715.00	-126,715.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	-24,156.00	24,156.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	8,567.00	-8,567.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	-32,723.00	32,723.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	159,438.00	-159,438.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	126,715.00	-126,715.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	403,421.54	-403,421.54	0.00	403,421.54	On behalf payments are not reported seperately in the audit.
Fund 51 - On-Behalf Expenditures	0.00	403,421.54	-403,421.54	0.00	403,421.54	On behalf payments are not reported seperately in the audit.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	1,599,077.75	-1,599,077.75	1,599,078.00	-0.25	See audit report, page 32, note F
Depreciation Expense - Fund 81	0.00	38,946.08	-38,946.08	38,947.00	-0.92	See audit report, page 32, note F

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	4,385,948.60	-4,385,948.60	4,385,948.61	-0.01	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 7 - \$4,385,949
On-Behalf Payments (Audit - KDE Web)	0.00	-4,385,948.60	4,385,948.60	-4,385,948.61	0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	1,599,077.75	-1,599,077.75	0.00	1,599,077.75	
Change Total assets	0.00	-1,599,077.75	1,599,077.75	0.00	-1,599,077.75	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,599,077.75	1,599,077.75	0.00	-1,599,077.75	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Deductions	0.00	38,946.08	-38,946.08	0.00	38,946.08	
Change Total assets	0.00	-38,946.08	38,946.08	0.00	-38,946.08	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-38,946.08	38,946.08	0.00	-38,946.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	Not evaluating at this time
Total Deductions - Fixed Assets	0.00	1,638,023.83	-1,638,023.83	0.00	1,638,023.83	
Change in Total Fixed Assets	0.00	-1,638,023.83	1,638,023.83	0.00	-1,638,023.83	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-1,638,023.83	1,638,023.83	0.00	-1,638,023.83	